

# Appraiser Certification

---

## General

In accordance with [section 670](#), any person performing the duties of an appraiser for property tax purposes as an employee of the state, any county, or any city and county, must hold a valid appraiser's certificate issued by the BOE. [Sections 670](#) through [673](#) and [Rules 281](#) through [284](#) govern the issuance of such certificates and detail the requirements to retain them.

The eligibility requirements for an auditor-appraiser differ from the eligibility requirements of an appraiser. [Section 670\(d\)](#) provides that no employee of the state, or any county, or city and county shall perform the duties or exercise the authority of an auditor or auditor-appraiser unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, is a licensed accountant in the State of California, has passed a government civil service or merit system examination, or holds the office of assessor.

[Rule 282](#) requires that the BOE issue a temporary certificate to any person performing the duties of an appraiser for property tax purposes. A temporary certificate is valid for one year; an appraiser must receive permanent certification within that one-year period in order to continue performing appraisal duties.

An appraiser who has held a permanent appraiser's certificate for at least three years is eligible to obtain an advanced appraiser's certificate. Advanced appraiser certification can be obtained by: (1) successfully completing a course of study prescribed by the BOE, (2) passing an advanced level examination given by the BOE, or (3) holding a valid professional designation from a recognized professional organization.

[Section 671](#) provides that holders of an appraiser's certificate must complete at least 24 hours of Board-approved or Board-conducted training each year, while holders of an advanced appraiser's certificate must complete at least 12 hours of Board-approved training each year. Failure to receive such training constitutes grounds for revocation of the appraiser's certificate.

## Scope of Review

The BOE evaluates assessors' policies and procedures for appraiser certification and training. As part of the process, the BOE reviews certified appraisers' records to ensure that each appraiser meets mandatory annual training requirements and that the assessors' policies and procedures are in compliance with certification requirements. In addition, the BOE reviews the records of any outside appraisers involved in the assessment process to ensure that each outside appraiser meets all statutory requirements, including hiring, certification, mandatory training hours, valid contract, and proper handling of confidential information, such as the assessor's property record files.

The specific areas of review for appraiser certification may include, but are not limited to, the following:

- Assessor's Employees
  - What types of training have the assessor's staff appraisers and auditor-appraisers taken over the last year to meet their training requirements for certification?
  - How does the assessor monitor and identify training needs for all certified appraisers and auditor-appraisers?
  - Does the assessor hold a valid appraiser's certificate?
  - Do all of the assessor's auditor-appraisers meet the eligibility requirements of the BOE to perform the duties of an auditor-appraiser?
  - Does the assessor have any non-certified staff performing the duties of an appraiser or auditor-appraiser? If so, what types of duties are being performed by non-certified staff and is there a review process put in place to ensure compliance with statute?
  - For any staff that are deficient in required training hours, what is the assessor's plan to bring them current?
  - Does any of the assessor's staff hold a temporary appraiser's certificate? If so, what is the assessor's plan to ensure that the certification exam will be successfully completed before the temporary certificate expires?
  - Does the assessor have any appraisers or auditor-appraisers whose certificates are subject to the revocation process? If so, what is the status of the revocation proceedings?
  - Does the assessor follow proper procedure to inactivate an appraiser's certificate upon termination of employment?
- Contract Appraisers
  - Does the assessor use any outside contract appraisers to perform appraisals or audits? If so, what work do they perform?
  - Are the contracts awarded for an outside appraiser in compliance with legal requirements?
  - Does the contract appraiser have current certification and training from the BOE?
  - Prior to granting access to confidential information, such as access to the assessor's property record files, does the assessor provide written permission to the contract appraiser?
  - Does the assessor ensure that within 90 days of the end of the contracted appraisal or audit work that the contract appraiser purge and return all files provided by the assessor or the assessee? Does the assessor obtain a written declaration from the contract appraiser stating that the contract appraiser complied with this requirement?